Alternative Reporting Standard:
Disclosure Guidelines for the Pink® Market

Federal and state securities laws require issuers to provide *current information* to the public markets. With a view to facilitating compliance with these laws, OTC Markets Group has created these Disclosure Guidelines ("Guidelines")[1] that set forth the disclosure obligations that make up the "Alternative Reporting Standard" for Pink companies. Companies on the Pink Market that do not make disclosure directly to the SEC (via EDGAR), a banking regulator, or a non-U.S. regulatory authority may provide disclosure under our "Alternative Reporting Standard." We use information provided by companies under these Guidelines to designate the appropriate tier in the Pink Market: Current Information or Limited Information. [2]

Pink Current Information Tier

To qualify for the Current Information Tier:

1. **Subscribe to the OTC Disclosure & News Service**: To submit an application, visit Gateway to sign in or create a new account. Allow OTC Markets Group 2-4 weeks to process your application and provide authorized user credentials to OTCIQ.

2. **Publish Initial Disclosure**: Upload the following documents through OTCIQ:

   - *Annual Report* for the most recently completed fiscal year.

   - *All Quarterly Reports* for the Current Fiscal Year.

     Annual or Quarterly Reports are composed of:
     - ***Disclosure Statements:*** Disclosure information pursuant to these Guidelines for the applicable period. Available as a fillable form beginning on page 4 of these Guidelines.
     - ***Financial Statements:*** Qualifying Financial Statements in accordance with the Financial Statement Requirements specified in Item 9 of these Guidelines.

     Qualifying Financial Statements include:
     - Audit Letter, if audited
     - Balance Sheet
     - Statement of Income
     - Statement of Cash Flows
     - Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
     - Notes to Financial Statements

[1] These Guidelines have been designed to encompass the "current information" requirements under state and federal securities laws, such as Rules 10b-5 and 15c2-11 of the Securities Exchange Act of 1934 ("Exchange Act") as well as Rule 144 of the Securities Act of 1933 ("Securities Act"), and state Blue Sky laws. However, these Guidelines have not been reviewed by the U.S. Securities and Exchange Commission or any state securities regulator. These Guidelines do not constitute legal advice, and OTC Markets Group makes no assurance that compliance with our disclosure requirements will satisfy any legal requirements. These Guidelines may be amended from time to time, in the sole and absolute discretion of OTC Markets Group, with or without notice.

[2] OTC Markets Group may require companies with securities designated as "Caveat Emptor" or other compliance flags to make additional disclosures to qualify for the Pink Current Information tier.

3. **Publish the annual Management Certification:** Companies must certify basic company information initially and annually within forty-five (45) days of a company's annual report due date.
4. **Verify Profile:** Verify the Company Profile through OTCIQ. This includes the complete list of current officers, directors, and service providers; outstanding shares; a business description; contact information; and the names of all company insiders and beneficial owners of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.

5. **OTC Markets Group Processing of Reports**: Allow OTC Markets Group to process the posted documents (typically three to five business days) and provide any comments. Companies will only be evaluated for Current Information once all required documentation has been submitted.

6. **Ongoing Requirements**: To qualify for Current Information on an ongoing basis, companies must:
    - Publish reports through OTCIQ on the following schedule:
        - Quarterly Report within **45 days** of the quarter end
        - Annual Report within **90 days** of the fiscal year end
    - Complete an annual Management Certification within **45 days** of the annual report due date.
    - Maintain a Verified Profile. At least once every six months, review and verify the Company Profile through OTCIQ.
    - Maintain Transfer Agent Verified share data. If your transfer agent participates in the Transfer Agent Verified Shares Program, then your securities must have current share data verified by the transfer agent.
    - Maintain an Active standing in the Company's State of Incorporation.

Pink Limited Information Tier

Companies that do not meet the requirements of the Pink Current Information tier set forth above may still qualify for the Pink Limited Information Tier by meeting the following minimum disclosure requirements.

1. **Annual Financial Statements:** Publish one set of Qualifying Annual Financial Statements which cover the past 2 completed fiscal years, provided the most recently completed fiscal year is within the past 16 months.

2. **Verified Profile:** The Company must verify the Company Profile through OTCIQ, including, but not limited to, a complete list of officers, directors, and service providers; outstanding shares; a business description; contact information; and the name of all company insiders. "Company Insiders" shall include the beneficial owner of 10% or more of the outstanding units or shares of any class of any equity security of the issuer.

3. **Ongoing Requirements:** To qualify for Limited Information on an ongoing basis, companies must:
    - Publish reports on the following schedule:
        - Annual Financial Statements as outlined in Item 9 within 120 days of the fiscal year end. Should a change in FYE occur, no more than 16 months may elapse from the fiscal year end of the prior Annual Financial Statement.
    - Review and Verify the Company's profile information through OTCIQ at least once every 12 months.
    - Maintain Transfer Agent Verified share data. If your transfer agent participates in the Transfer Agent Verified Shares Program, then your securities must have current share data verified by the transfer agent.

Current Reporting of Material Corporate Events

In addition to the disclosure requirements above, all companies on the Pink market are expected to promptly release to the public any news or information regarding corporate events that may be material to the issuer and its securities (including adverse information). Persons with knowledge of such events are considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public. If not included in the issuer's previous public disclosure documents, or if the material events occurs after the publication of such disclosure documents, the issuer shall publicly disclose such events by disseminating a news release **within four (4) business days** following their occurrence and posting such news release through an Integrated Newswire or the OTC Disclosure & News Service.[3]

Material corporate events may include:

- Changes to the company's shell status. Please refer to our FAQ on Shell Companies
- Changes in control of issuer
- Departure of directors or principal officers; election of directors; appointment of principal officers
- Entry into or termination of a material definitive agreement or material agreement not made in the ordinary course of business
- Completion of an acquisition or disposition of assets, including but not limited to merger transactions
- Creation of a direct financial obligation or an obligation under an off-balance sheet arrangement of an issuer
- Triggering events that accelerate or increase a direct or contingent financial obligation including any default or acceleration of an obligation or an obligation under an off-balance sheet arrangement
- Costs associated with exit or disposal activities including material write-offs and restructuring; Material impairments
- Unregistered sales of equity securities
- Material modification to rights of security holders
- Changes in issuer's certifying accountant
- Non-reliance on previously issued financial statements or a related audit report or completed interim review
- Change in a company's fiscal year; Amendments to articles of incorporation or bylaws that were not previously disclosed in a proxy statement or other such disclosure statement.
- Amendments to the issuer's code of ethics, or waiver of a provision of the code of ethics
- Any changes to litigation the issuer may be involved in, or any new litigation surrounding the issuer
- Officer, director, or insider transactions in the issuer's securities
- Disclosure of investor relations, marketing, brand awareness, and stock promotion activities which might reasonably be expected to materially affect the market for its securities or otherwise deemed material by the issuer
- A company's bankruptcy or receivership
- Termination or reduction of a business relationship with a customer that constitutes a specified amount of the company's revenues
- Any material limitation, restriction, or prohibition, including the beginning and end of lock-out periods, regarding the company's employee benefits, retirement and stock ownership plan
- Earnings releases
- Other materially different information regarding key financial or operation trends from that set forth in periodic reports
- Other events the issuer determines to be material

[3] "Integrated Newswire" shall mean a newswire service that is integrated with the OTC Disclosure & News Service and is included on OTC Markets Group's list of Integrated Newswires, as published on https://www.otcmarkets.com/corporate-services/ir-tools-services

Energy Resource Abundance
2800 W. Pemberton Dr.
Prescott, AZ 86305
+1-330-977-0033
glen.billeter@wyckomaruv.com

Quarterly Report

For the period ending September 30, 2026 (the "Reporting Period")

Outstanding Shares

The number of shares outstanding of our Common Stock was:

410,000,968 as of September 30, 2026 *(Current Reporting Period Date or More Recent Date)*

443,043,825 as of December 31, 2025 *(Most Recent Completed Fiscal Year End)*

Shell Status

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes: ☐ No: ☒

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: ☐ No: ☒

Change in Control

Indicate by check mark whether a Change in Control[4] of the company has occurred during this reporting period:

Yes: ☐ No: ☒

[4] "Change in Control" shall mean any events resulting in:

(i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;
(ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;
(iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or
(iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

1) Name and address(es) of the issuer and its predecessors (if any)

In answering this item, provide the current name of the issuer and names used by predecessor entities, along with the dates of the name changes.

Energy Resource Abundance Inc. (also recognized as "ERA" or the "Company") stands as a Nevada-based corporation, established on October 17, 1997, under the initial name of Scottie's Fish and Chips. Over the years, the company has undergone significant evolution and rebranding to better represent its identity and mission.

On October 5, 2002, the Company changed its name to the European Day Spa and Tanning Salon Holding Company, Inc. However, seeking to diversify its portfolio, the Company remodeled its name again on October 15, 2002, to European Diversified Holding Company.

Recognizing the scale and possibilities within the technology sector, the Company executed a merger with NavStar Technologies, Inc. on July 16, 2007, marking a crucial turning point in its journey. This significant milestone led to the Company being renamed as NavStar Technologies, Inc.

In pursuit of greater industry opportunities, the Company took another transformative leap. On July 31, 2012, it consolidated with Energy Resource Abundance Inc, LLC, resulting in the Company's most recent name change to Energy Resource Abundance Inc, Inc. It is under this name that the Company continues its dynamic journey of growth and enterprise in the industry today.

Current State and Date of Incorporation or Registration: Nevada, October 17, 1997
Standing in this jurisdiction: (e.g. active, default, inactive): Active

Prior Incorporation Information for the issuer and any predecessors during the past five years:
None

Describe any trading suspension or halt orders issued by the SEC or FINRA concerning the issuer or its predecessors since inception:

None

List any stock split, dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

None

Address of the issuer's principal executive office:

2800 Pemberton Dr., Prescott, AZ 86305

Address of the issuer's principal place of business:
☒*Check if principal executive office and principal place of business are the same address:*

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

No: ☒ Yes: ☐ If Yes, provide additional details below:

2) Security Information

Transfer Agent

Name: Pacific Stock Transfer Co., nka Securitas

Phone: (800) 785-7785
Email: awalker@pacificstocktransfer.com
Address: 6725 Via Austi Pkway, Ste. 300, Las Vegas, NV 89119

Publicly Quoted or Traded Securities:

The goal of this section is to provide a clear understanding of the share information for its publicly quoted or traded equity securities. Use the fields below to provide the information, as applicable, for all outstanding classes of securities that are publicly traded/quoted.

Trading symbol:	ERAO	
Exact title and class of securities outstanding:	Common Stock	
CUSIP:	29272F-100	
Par or stated value:	$0.001	
Total shares authorized:	750,000,000	as of date: 09/30/2026
Total shares outstanding:	410,000,968	as of date: 09/30/2026
Total number of shareholders of record:	83	as of date: 12/31/2025

Please provide the above-referenced information for all other publicly quoted or traded securities of the issuer.

None

Other classes of authorized or outstanding equity securities that do not have a trading symbol:

The goal of this section is to provide a clear understanding of the share information for its other classes of authorized or outstanding equity securities (e.g., preferred shares that do not have a trading symbol). Use the fields below to provide the information, as applicable, for all other authorized or outstanding equity securities.

Exact title and class of the security:	Preferred Stock	
Par or stated value:	$0.001	
Total shares authorized:	5,000,000	as of date: 12/31/2025
Total shares outstanding:	0	as of date: 12/31/2025
Total number of shareholders of record:	0	as of date: 12/31/2025

Please provide the above-referenced information for all other classes of authorized or outstanding equity securities.

Exact title and class of the security:	Series E Preferred	
Par or stated value	$0.001	
Total shares authorized	20,000	as of date 12/31/2024
Total shares outstanding:	2,000	as of date 12/31/2024

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

Security Description:

The goal of this section is to provide a clear understanding of the material rights and privileges of the securities issued by the company. Please provide the below information for each class of the company's equity securities, as applicable:

1. **For common equity, describe any dividend, voting and preemption rights.**

Common Stock has 1 for 1 voting rights, pro rata dividends and no preemption rights

2. **For preferred stock, describe the dividend, voting, conversion, and liquidation rights as well as redemption or sinking fund provisions.**

The Company has two series of Preferred stock. Preferred stock of which 5,000,000 shares are authorized and whose rights and dividends, if any, are declared by the Board at the time of issuance and Series E Preferred Stock which carries 1,000,000 votes per share exercisable alongside common shareholders on all matters requiring shareholder approval.

Series E Preferred Stock does not carry dividend rights or conversion features into common stock and is non-transferable without board approval.

3. **Describe any other material rights of common or preferred stockholders.**

None

4. **Describe any material modifications to rights of holders of the company's securities that have occurred over the reporting period covered by this report.**

None

3) Issuance History

*The goal of this section is to provide disclosure with respect to each event that resulted in any changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period**.*

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares for the two most recently completed fiscal years and any subsequent period.

Indicate by check mark whether there were any changes to the number of outstanding shares within the past two completed fiscal years:
No: ☒ Yes: ☐ (If yes, you must complete the table below)

Shares Outstanding Opening Balance: Date _____ Common: _____ Preferred: _____			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	**Transaction type (e.g., new issuance, cancellation, shares returned to treasury)**	**Number of Shares Issued (or cancelled)**	**Class of Securities**	**Value of shares issued ($/per share) at Issuance**	**Were the shares issued at a discount to market price at the time of issuance? (Yes/No)**	**Individual/ Entity Shares were issued to.** *****You must disclose the control person(s) for any entities listed.**	**Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of Services Provided**	**Restricted or Unrestricted as of this filing.**	**Exemption or Registration Type.**
							_____		_____
							_____		_____
									_____
Shares Outstanding on Date of This Report: Ending Balance: Date Common: Preferred:									

Example: A company with a fiscal year end of December 31st 2024, in addressing this item for its Annual Report, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2023 through December 31, 2024 pursuant to the tabular format above.

Any additional material details, including footnotes to the table are below:

None

B. Convertible Debt

The following is a complete list of the Company's Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer's equity securities. The table includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this Certification.

[☒] Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period.

Date of Note Issuance	Principal Amount at Issuance ($)	Outstanding Balance ($) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion[5]	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
Total Outstanding Balance:				**Total Shares:**				

Any additional material details, including footnotes to the table are below:

4) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations.
Ensure that these descriptions are updated on the Company's Profile on www.OTCMarkets.com.

A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

None

B. List any subsidiaries, parent company, or affiliated companies.

None

C. Describe the issuers' principal products or services.

None

5) Issuer's Facilities

The goal of this section is to provide investors with a clear understanding of all assets, properties or facilities owned, used or leased by the issuer and the extent in which the facilities are utilized.

[5] The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

In responding to this item, please clearly describe the assets, properties or facilities of the issuer. Describe the location of office space, data centers, principal plants, and other property of the issuer and describe the condition of the properties. Specify if the assets, properties, or facilities are owned or leased and the terms of their leases. If the issuer does not have complete ownership or control of the property, describe the limitations on the ownership.

The corporate office is provided at the home of the Company's president at no cost.

6) All Officers, Directors, and Control Persons of the Company

Using the table below, please provide information, as of the period end date of this report, regarding all officers and directors of the company, or any person that performs a similar function, regardless of the number of shares they own.

In addition, list all individuals or entities controlling 5% or more of any class of the issuer's securities.
If any insiders listed are corporate shareholders or entities, provide the name and address of the person(s) beneficially owning or controlling such corporate shareholders, or the name and contact information (City, State) of an individual representing the corporation or entity. Include Company Insiders who own any outstanding units or shares of any class of any equity security of the issuer.

The goal of this section is to provide investors with a clear understanding of the identity of all the persons or entities that are involved in managing, controlling or advising the operations, business development and disclosure of the issuer, as well as the identity of any significant or beneficial owners.

Individual Name (First, Last) **or** **Entity Name** (Include names of control person(s) if a corporate entity)	**Position/Company Affiliation** (ex: CEO, 5% Control person)	**City and State** (Include Country if outside U.S.)	**Number of Shares Owned** (List common, preferred, warrants and options separately)	**Class of Shares Owned**	**Percentage of Class of Shares Owned** (undiluted)
Glen Billeter	President, CEO, CFO and Owner of more than 5%	Prescott, AZ	228,697,089	Common	60.75%
Glen Billeter	President, CEO,CFO and Owner of more than 5%	Prescott, AZ	2000[2]	Series E Preferred	10%

1. The total beneficial ownership of 112,625,660 shares includes both shares held directly in the name of the CEO, Glen Billeter, and shares held in street name through brokerage accounts and other nominee accounts. Of the total, 42,589,565 shares are held in street name and are considered beneficially owned by the CEO. All shares are subject to applicable restricted status where noted.

2. On March 4, 2022, the Company issued 2,000 shares of Series E Preferred Stock to its Chief Executive Officer, Glen Billeter, as part of a strategic measure to maintain long-term voting stability and corporate governance continuity. Each share of Series E Preferred Stock carries 1,000,000 votes per share, resulting in an aggregate of 2,000,000,000 voting rights, exercisable alongside common shareholders on all matters requiring shareholder approval. The Series E Preferred Stock does not carry dividend rights or conversion features into common stock and is non-transferable without board approval**.** As a result of this issuance**,** Mr. Billeter retains effective voting control of the Compan**y**, notwithstanding his ownership percentage of the common equity. The corporate reason for this

issuance is to protect against hostile takeovers or to ensure continuity in executing strategic plans. No public shareholders were diluted in economic ownership. This structure is disclosed in the Company's corporate governance documents and has been filed with the transfer agent and the Nevada Secretary of State Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, log in to www.OTCIQ.com to update your company profile.

3. Energy Resource Abundance ("ERAO" or the "Company") hereby discloses that its Chief Financial Officer voluntarily resigned effective January 1, 2026. The Company confirms that the resignation was not the result of any disagreement relating to operations, policies, financial reporting, internal controls, or management decisions. Following the resignation, the individual ceased all roles and had no further involvement with the Company. The Board of Directors accepted the resignation and implemented a transition plan under which financial responsibilities are being managed on an interim basis while the Company evaluates a permanent replacement, and the Company does not anticipate any disruption to its operations or financial reporting. The Company further confirms that there are no material severance obligations associated with the resignation and that any previously issued equity compensation remains subject to its original terms. Any subsequent transactions involving the former officer, if applicable, have been disclosed separately in accordance with OTC Markets requirements.

Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, log in to www.OTCIQ.com to update your company profile.

7) Legal/Disciplinary History

A. Identify and provide a brief explanation as to whether any of the persons or entities listed above in Section 6 have, in the past 10 years:

1. Been the subject of an indictment or conviction in a criminal proceeding or plea agreement or named as a defendant in a pending criminal proceeding (excluding minor traffic violations);

None

2. Been the subject of the entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, financial- or investment-related, insurance or banking activities;

None

3. Been the subject of a finding, disciplinary order or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, a state securities regulator of a violation of federal or state securities or commodities law, or a foreign regulatory body or court, which finding or judgment has not been reversed, suspended, or vacated;

None

4. Named as a defendant or a respondent in a regulatory complaint or proceeding that could result in a "yes" answer to part 3 above; or

None

5. Been the subject of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

None

6. Been the subject of a U.S Postal Service false representation order, or a temporary restraining order, or preliminary injunction with respect to conduct alleged to have violated the false representation statute that applies to U.S mail.

None

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party to or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None

8) Third Party Service Providers

Provide the name, address, telephone number and email address of each of the following outside providers. You may add additional space as needed.
Confirm that the information in this table matches your public company profile on www.OTCMarkets.com. If any updates are needed to your public company profile, update your company profile.

Securities Counsel

Name:	Law Office of Byron Thomas
Address 1:	3275 S. Jones Blvd.
Address 2:	Suite 104, Las Vegas, NV 89146
Phone:	701-747-3103
Email:	byronthomaslaw@gmail.com

Accountant or Auditor

Name:	Eric Renaud
Firm:	Gamani Tax & Advisory USA
Address 1:	1309 Coffeen Avenue, Ste. 1200, Sheridan, WY 82801
Address 2:	
Phone:	
Email:	

Investor Relations

Name:	
Firm:	
Address 1:	
Address 2:	
Phone:	
Email:	

All other means of Investor Communication:

X (Twitter):
Discord:
LinkedIn
Facebook:
[Other]

Other Service Providers
Provide the name of any other service provider(s) that that assisted, advised, prepared, or provided information with respect to this disclosure statement. This includes counsel, broker-dealer(s), advisor(s), consultant(s) or any entity/individual that provided assistance or services to the issuer during the reporting period.

Name:
Firm:
Nature of Services:
Address 1:
Address 2:
Phone:
Email:

9) Disclosure & Financial Information

Energy Resource Abundance Inc. ("ERAO," the "Company," or the "Parent") hereby announces that its Board of Directors has approved a transaction pursuant to which the Company will separate and dispose of its ownership interest in Global 10 LLC, a Wyoming limited liability company ("Global 10" or the "Subsidiary").

As consideration for the Company's disposition of Global 10 LLC, Glen Billeter has agreed to return and surrender 15,000,000 shares of common stock of Energy Resource Abundance Inc. currently held by him.

Upon completion of the transaction, the 15,000,000 ERAO shares will be returned to the Company and cancelled, subject to the final corporate and legal documentation governing the transaction.

1. GLOBAL 10 LLC

Legal Name: Global 10 LLC
Jurisdiction: Wyoming
Entity Type: Limited Liability Company
Current Owner: Energy Resource Abundance Inc.
Business: [INSERT DESCRIPTION OF GLOBAL 10 BUSINESS]

Global 10 LLC is currently a subsidiary of Energy Resource Abundance Inc.

The Company has determined that the separation of Global 10 from ERAO is consistent with the Company's current corporate restructuring and strategic objectives.

2. MATERIAL ASSET BEING TRANSFERRED

As part of the transaction, Global 10 LLC is expected to hold or control inventory having an estimated carrying/value amount of approximately:

Inventory: $250,000

The Company will provide additional disclosure regarding the composition, valuation and ownership of the inventory if and to the extent required by applicable securities laws and accounting standards.

The $250,000 amount represents the Company's current stated value of the inventory and should not be interpreted as an independent appraisal or guaranteed realizable value unless separately supported by an appraisal or other independent valuation.

3. CONSIDERATION

The consideration for the Company's disposition of its interest in Global 10 LLC will consist of the return and cancellation of:

15,000,000 shares of ERAO common stock

held by:

Glen Billeter

The shares will be surrendered to the Company for cancellation in accordance with the definitive transaction documents.

No cash consideration is contemplated as consideration payable by ERAO in connection with the separation.

4. EFFECT ON ERAO'S CAPITALIZATION

Prior to completion of the transaction, Glen Billeter is expected to hold 15,000,000 shares of ERAO common stock subject to the transaction.

Upon surrender and cancellation of the shares:

- 15,000,000 ERAO common shares will be returned to the Company;
- The returned shares will be cancelled;
- The Company's issued and outstanding common shares will decrease by 15,000,000 shares;
- Glen Billeter will no longer own the cancelled shares; and
- The Company's remaining shareholders will not receive newly issued ERAO shares in connection with this transaction.

The Company's final post-transaction capitalization will be disclosed once the cancellation has been formally completed.

5. TRANSACTION RATIONALE

The transaction is intended to simplify the Company's corporate structure and separate Global 10 LLC from the Company's remaining business operations.

The Board of Directors believes that the transaction will:

- Separate Global 10 LLC from ERAO;
- Simplify the Company's corporate structure;
- Eliminate the Company's ownership interest in Global 10 LLC;
- Reduce the Company's outstanding common shares through the cancellation of 15,000,000 shares; and
- Allow the parties to pursue their respective business strategies independently.

The Company makes no representation regarding the future financial performance or value of Global 10 LLC following completion of the transaction.

6. TRANSACTION WITH GLEN BILLETER

Glen Billeter is a holder of ERAO common stock and is participating in the transaction by surrendering 15,000,000 shares of ERAO common stock in exchange for the Company's disposition of its interest in Global 10 LLC.

Because the transaction involves a holder of Company securities, ERAO will disclose the transaction and its terms in accordance with applicable securities laws, OTC Markets disclosure requirements and the Company's applicable reporting obligations.

The Company will disclose any additional relationship between ERAO, Global 10 LLC and Mr. Billeter that is material to the transaction.

7. ASSET VALUE

The Company currently estimates that Global 10 LLC holds approximately $250,000 of inventory.

The inventory amount is being disclosed for informational purposes and represents the Company's current stated value.

The Company will evaluate the appropriate accounting treatment for the disposition, including any gain, loss, impairment, related-party considerations, or other accounting consequences, in accordance with the accounting standards applicable to the Company's financial statements.

The ultimate accounting treatment may differ from the stated inventory amount.

8. NO CASH PAYMENT

No cash payment by ERAO to Glen Billeter is contemplated as consideration for the transaction.

The transaction is structured around the exchange of:

ERAO's ownership interest in Global 10 LLC

for

the surrender and cancellation of 15,000,000 ERAO common shares held by Glen Billeter.

9. CLOSING CONDITIONS

Completion of the transaction remains subject to:

1. Execution of definitive transaction documents;
2. Approval by the Company's Board of Directors;
3. Completion of all required corporate actions;
4. Verification of ERAO's ownership interest in Global 10 LLC;
5. Confirmation of the inventory and other material assets of Global 10;
6. Surrender of the 15,000,000 ERAO shares;
7. Cancellation of the surrendered shares in the Company's stock records;
8. Completion of any required state filings;
9. Completion of any required securities-law disclosures; and
10. Satisfaction of any other applicable closing conditions.

10. EFFECTIVE DATE

The anticipated effective date of the transaction is:

September 1, 2026

The transaction will not be considered completed until the required transaction documents have been executed and the 15,000,000 ERAO shares have been formally surrendered and cancelled.

11. POST-TRANSACTION OWNERSHIP

Following completion of the transaction:

- Global 10 LLC will no longer be a subsidiary of Energy Resource Abundance Inc.;
- ERAO will no longer hold an ownership interest in Global 10 LLC;
- Glen Billeter will have surrendered the 15,000,000 ERAO shares subject to cancellation;
- ERAO's outstanding common share count will be reduced by 15,000,000 shares; and
- Global 10 LLC and ERAO will operate independently, subject to any agreements that remain in effect.

12. ACCOUNTING TREATMENT

ERAO's management will determine the appropriate accounting treatment for the transaction in accordance with the accounting framework applicable to the Company's financial statements.

The Company will evaluate, among other matters:

- The carrying value of Global 10 LLC;
- The carrying value of the inventory;
- The value attributed to the 15,000,000 surrendered shares;
- Any gain or loss on disposition;
- Any related-party disclosure requirements;
- Any impairment considerations; and
- The appropriate presentation of the transaction in the Company's financial statements.

The final accounting treatment will be reflected in the Company's applicable financial reporting.

13. SECURITIES DISCLOSURE

The Company considers this transaction to be material because it involves:

- The disposition of a subsidiary;
- A material change in the Company's corporate structure;
- The surrender and cancellation of 15,000,000 shares of Company common stock; and
- A transaction involving a Company shareholder.

OTC Markets' current disclosure guidance identifies completion of an acquisition or disposition of assets, changes in control, material agreements and insider transactions in issuer securities among events that may require prompt public disclosure. (OTC Markets)

Accordingly, the Company intends to make appropriate public disclosure regarding the transaction and update its corporate and capitalization information following closing.

14. CAPITALIZATION AFTER CLOSING

The Company will disclose the updated capitalization following completion of the cancellation.

The calculation will be:

Pre-Transaction Common Shares Outstanding
Less: 15,000,000 shares surrendered by Glen Billeter
= Post-Transaction Common Shares Outstanding

The Company will also update its share structure in its applicable OTC Markets filings and corporate records.

15. SHARE CANCELLATION

The 15,000,000 shares surrendered by Glen Billeter will not be transferred to another investor or reissued as consideration to another party.

Upon cancellation, the shares will cease to be issued and outstanding shares of ERAO.

The Company will maintain appropriate corporate records evidencing the surrender and cancellation.

16. FUTURE DISCLOSURE

Following completion of the transaction, ERAO intends to update its public disclosures to reflect:

- The disposition of Global 10 LLC;
- The cancellation of 15,000,000 common shares;
- The Company's revised capitalization;
- The Company's revised subsidiary structure;
- The accounting treatment of the transaction; and
- Any other material information resulting from the transaction.

17. FORWARD-LOOKING STATEMENTS

This disclosure contains forward-looking statements concerning the proposed transaction, its anticipated completion, the Company's future corporate structure and the expected effects of the transaction.

These statements are based upon current expectations and assumptions and are subject to risks and uncertainties.

Actual results and events may differ materially from those described in these forward-looking statements.

18. COMPANY STATEMENT

Energy Resource Abundance Inc. will continue to evaluate opportunities to simplify its corporate structure and focus its resources on its principal business objectives.

The Company will provide additional disclosure concerning the transaction as material developments occur.

A. This Disclosure Statement was prepared by (name of individual):

Name:	Glen Billeter
Title:	President
Relationship to Issuer:	Officer, Sole Director and majority shareholder

B. The following financial statements were prepared in accordance with:

☐ IFRS
☒U.S. GAAP

C. The following financial statements were prepared by (name of individual):

Name:	Eric Renaud
Title:	Accountant
Relationship to Issuer:	Accountant

Describe the qualifications of the person or persons who prepared the financial statements:[6] Accountant with over 10 years of experience serving small and medium-sized businesses, with specialized expertise in financial reporting, regulatory compliance, and adherence to generally accepted accounting principles, ensuring accuracy and reliability of the information presented

Provide the following qualifying financial statements:

- Audit letter, if audited;
- Balance Sheet;
- Statement of Income;
- Statement of Cash Flows;
- Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- Financial Notes

Financial Statement Requirements:

- Financial statements must be published together with this disclosure statement as one document.
- Financial statements must be "machine readable". Do not publish images/scans of financial statements.
- Financial statements must be presented with comparative financials against the prior FYE or period, as applicable.
- Financial statements must be prepared in accordance with U.S. GAAP or International Financial Reporting Standards (IFRS) but are not required to be audited.

[6] The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS and by persons with sufficient financial skills.

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Glen Billeter certify that:

1. I have reviewed this Disclosure Statement for Energy Resource Abundance Inc;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

October 1, 2026

/s/Glen Billeter President

Principal Financial Officer:

I, Glen Billeter certify that:

1. I have reviewed this Disclosure Statement for Energy Resource Abundance Inc.;

2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and

3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

October 1, 2026

/s/ Glen Billeter, Chief Financial Officer

Energy Resource Abundance , Inc
Financial Statements For Period Ended September 30, 2026
(UNAUDITED)

Table of Contents

1 Balance Sheet
2 Income Statement
3 Statement of Changes in Stockholders' Equity
4 Statement of Cash Flows
5 Notes to Financial Statements

Energy Resource Abundance, Inc. and Subsidiary
Comparative Consolidated Balance Sheets
As of September 30, 2025 and September 30, 2026
(UNAUDITED)

Assets	**September 30, 2025**	**September 30, 2026**
Current Assets		
Cash	$275,946	$3,894
Accounts Receivable	$150,538	$0
Purchase Prepayments	$94	$0
Prepaid Expenses	$10,622	$0
Due from Related Party	$65,224	$0
Total Current Assets	$502,424	$3,894
Inventory Assets		
Inventory on Hand – CDN	$606,211	$0
Total Inventory Assets	$606,211	$0
Capital Assets		
Goodwill	$555,986	$0
Equipment	$167,477	$0
Accumulated Amortization	($160,379)	$0
Total Capital Assets	$563,084	$0
TOTAL ASSETS	$1,671,719	$3,894
Current Liabilities		
Accounts Payable	$59,145	$0
Prepaid Sales	$97,916	$0
Taxes Payable	$31,444	$0
TOTAL LIABILITIES	$125,617	$0
Shareholders' Equity		
Retained Earnings	($18,186,567)	($18,186,567)
Current Earnings / (Loss)	$46,967	($5,589)
Paid-Up Capital	$19,685,702	$18,196,050
TOTAL SHAREHOLDERS' EQUITY	$1,546,102	$3,894
TOTAL LIABILITIES & SHAREHOLDERS' EQUITY	$1,671,719	$3,894

Energy Resource Abundance, Inc. and Subsidiary
Comparative Consolidated Income Statement
For the Months Ended September 30, 2025 and September 30, 2026
(UNAUDITED)

Account	September 2025	September 2026
Sales Revenue		
Sales	$207,192	$0
Net Sales	$207,192	$0
TOTAL REVENUE	$207,192	$0
Cost of Goods Sold		
COG	$68,465	$0
Total Cost of Goods Sold	$68,465	$0
GROSS PROFIT	$138,727	$0
Payroll Expenses		
Payroll Expenses	$53,664	$0
Total Payroll Expense	$53,664	$0
General & Administrative Expenses		
Professional Fees	$449	$3,500
Legal USD	$1,558	$0
Marketing Expense	$2,695	$2,089
Business Fees & Licenses	$2,474	$0
Courier, Postage & Freight Out	$10	$0
CDN	$3,134	$0
Insurance – Group	$320	$0
Payroll Processing Fees	$1,775	$0
Interest & Bank Charges	$1,658	$0
PayPal/Shopify Fee	$109	$0
Office Supplies	$51	$0
Motor Vehicle Expenses – Gas	$17,245	$0
Rent	$905	$0
Other Facilities Cost	$227	$0
Shop Supplies Expense	$255	$0
Shop Expenses	$312	$0
Shop Small Tools Expense	$1,464	$0
Telephone, Internet, Cell	$2,039	$0
Travel & Convention, Training	$219	$0
Meals & Entertainment	$1,196	$0
Utilities	$0	$0
Total General & Admin. Expenses	$38,095	$5,589
TOTAL OPERATING EXPENSES	$91,759	$5,589
NET INCOME / (LOSS)	$46,968	($5,589)

Energy Resource Abundance, Inc.

Comparative Statement of Changes in Stockholders' Equity

For the Periods Ended September 30, 2025 and September 30, 2026

(UNAUDITED)

Component	Year Ended Sept. 30, 2025	Year Ended Sept. 30, 2026
Beginning Paid-Up Capital	$18,270,754	$19,685,702
Capital Contributions / Other Capital Activity	$1,414,948	—
Reduction in Paid-Up Capital	—	($1,489,652)
Ending Paid-Up Capital	$19,685,702	$18,196,050
Beginning Retained Earnings	($18,472,652)	($18,186,567)
Net Income / (Loss)	$46,967	($5,589)
Other Retained Earnings Adjustment	$239,118	$5,589
Ending Retained Earnings	($18,186,567)	($18,186,567)
TOTAL STOCKHOLDERS' EQUITY	$1,546,102	$3,894

Energy Resource Abundance, Inc.
Comparative Statement of Cash Flows
For the Periods Ended September 30, 2025 and September 30, 2026
(UNAUDITED)

Cash Flows	September 30, 2025	September 30, 2026
Cash Flows from Operating Activities		
Net Income / (Loss)	$46,967	($5,589)
Adjustments / Changes in Working Capital, net	($225,000)	$644,184
Net Cash Provided by / (Used in) Operating Activities	($178,033)	$638,595
Cash Flows from Investing Activities		
Asset Purchases / Other Investments	($125,000)	$0
Net Cash Used in Investing Activities	($125,000)	$0
Cash Flows from Financing Activities		
Proceeds from Stock	$430,000	$0
Other Cash Financing / Investing Activity – pending GL support	($94,869)	($910,647)
Net Cash Provided by / (Used in) Financing Activities	$335,131	($910,647)
NET INCREASE / (DECREASE) IN CASH	$32,098	($272,052)
Cash at Beginning of Year	$243,848	$275,946
CASH AT END OF YEAR	$275,946	$3,894

Energy Resource Abundance , Inc ., and Subsidiary
Notes to the Consolidated Financial Statements
(Unaudited)

Notes to the Comparative Consolidated Financial Statements

September 30, 2025 and September 30, 2026

(UNAUDITED)

Note 1 – Organization and Nature of Operations

Energy Resource Abundance, Inc. (the “Company” or “ERAO”) is a public company incorporated under the laws of the United States. The Company, together with its subsidiaries, is engaged in business activities that may include the acquisition, development, management and operation of business assets and investments.

These consolidated financial statements include the accounts of Energy Resource Abundance, Inc. and its wholly owned or controlled subsidiaries.

All significant intercompany balances and transactions have been eliminated in consolidation.

Note 2 – Basis of Presentation

These comparative consolidated financial statements have been prepared by management and are unaudited.

The financial statements have been prepared using the accrual basis of accounting and in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”), except where otherwise disclosed.

The accompanying financial statements should be read in conjunction with the Company's other corporate and financial disclosures filed with OTC Markets.

Note 3 – Comparative Financial Information

The accompanying financial statements present comparative information for the periods ended:

- September 30, 2025, and
- September 30, 2026.

The comparative balance sheets present the financial position of the Company as of September 30 of each respective year.

The comparative income statements present the results of operations for the periods presented.

Note 4 – Cash and Cash Equivalents

Cash consists principally of funds held in the Company's bank accounts.

Cash balances reported on the comparative balance sheets were:

	September 30, 2025	September 30, 2026
Cash	$275,946	$3,894

The Company maintains its cash in financial institutions and may, from time to time, have balances in excess of federally insured limits.

Note 5 – Accounts Receivable

Accounts receivable represent amounts due from customers and other parties in the ordinary course of business.

As of September 30, 2025, accounts receivable were $150,538.

As of September 30, 2026, accounts receivable were $nil.

Management evaluates the collectibility of outstanding receivables and records allowances when amounts are considered uncollectible.

Note 6 – Inventory

Inventory consists of goods held for sale in the ordinary course of business.

As of September 30, 2025, inventory on hand was $606,211.

As of September 30, 2026, inventory was $nil.

Inventory is generally stated at the lower of cost and net realizable value. Cost is determined using the Company's applicable inventory costing method.

Note 7 – Capital Assets

Capital assets consist primarily of equipment and other property used in the Company's operations.

As of September 30, 2025, capital assets consisted of:

	September 30, 2025
Goodwill	$555,986
Equipment	$167,477
Accumulated Amortization	($160,379)

	September 30, 2025
Net Capital Assets	$563,084

As of September 30, 2026, the Company reported no capital assets.

Property and equipment are recorded at cost and are depreciated or amortized over their estimated useful lives using methods consistent with applicable accounting principles.

Note 8 – Goodwill

Goodwill represents the excess of the purchase consideration over the identifiable net assets acquired in a business acquisition.

As of September 30, 2025, goodwill was reported at $555,986.

As of September 30, 2026, goodwill was reported at $nil.

Management evaluates goodwill for impairment when events or changes in circumstances indicate that the carrying amount may no longer be recoverable.

Note 9 – Accounts Payable and Other Current Liabilities

Current liabilities at September 30, 2025 consisted of:

	September 30, 2025
Accounts Payable	$59,145
Prepaid Sales	$97,916
Taxes Payable	$31,444
Total Current Liabilities	$125,617

As of September 30, 2026, the Company reported no current liabilities.

Note 10 – Revenue Recognition

Revenue is recognized when control of goods or services is transferred to the customer in an amount that reflects the consideration the Company expects to receive.

For the period ended September 30, 2025, the Company reported:

	September 30, 2025
Sales Revenue	$207,192
Cost of Goods Sold	($68,465)
Gross Profit	$138,727

For the period ended September 30, 2026, the Company reported no sales revenue.

Note 11 – Expenses and Net Income / (Loss)

For the period ended September 30, 2025, the Company reported net income of approximately $46,967.

For the period ended September 30, 2026, the Company reported a net loss of $5,589.

The principal September 2026 operating expenses reported by the Company were:

	September 30, 2026
Professional Fees	$3,500
Marketing Expense	$2,089
Total Expenses	$5,589
Net Loss	($5,589)

Note 12 – Shareholders' Equity

The Company's shareholders' equity consisted principally of paid-up capital and accumulated retained earnings.

	September 30, 2025	September 30, 2026
Paid-Up Capital	$19,685,702	$18,196,050
Retained Earnings	($18,186,567)	($18,186,567)
Current Earnings / (Loss)	$46,967	($5,589)
Total Stockholders' Equity	$1,546,102	$3,894

During fiscal 2026, the Company recorded a $1,489,652 reduction in paid-up capital, resulting in ending paid-up capital of $18,196,050.

The accounting treatment and supporting documentation for the reduction in paid-up capital should be maintained in the Company's corporate and accounting records.

Note 13 – Related Party Transactions

The Company may enter into transactions with shareholders, directors, officers, subsidiaries and other entities under common ownership or control.

Any material related-party transactions are required to be appropriately identified and disclosed in the Company's financial records.

As of September 30, 2026, the Company reported $nil Due from Related Party.

Note 14 – Income Taxes

The Company accounts for income taxes in accordance with applicable U.S. GAAP.

Deferred tax assets and liabilities are recognized for temporary differences between the financial statement carrying amounts of assets and liabilities and their respective tax bases.

The Company evaluates the realizability of deferred tax assets and establishes valuation allowances when necessary.

No provision for income taxes has been separately presented in the accompanying income statement for the September 2026 period based on the information provided to management.

Note 15 – Statement of Cash Flows

The accompanying statements of cash flows classify cash receipts and payments into:

1. Operating activities;
2. Investing activities; and
3. Financing activities.

Cash at September 30, 2025 was $275,946, compared with $3,894 at September 30, 2026.

Certain corporate transactions may involve non-cash activities. Non-cash investing and financing transactions are excluded from the cash flow statement and should be separately disclosed when material.

Management should reconcile all cash-flow classifications to the Company's bank statements and general ledger before the statements are finalized.

Note 16 – Non-Cash Transactions

During fiscal 2026, the Company recorded transactions affecting shareholders' equity that did not necessarily involve the receipt or payment of cash.

The reduction in paid-up capital of $1,489,652 is reflected in shareholders' equity.

To the extent that the transaction giving rise to the reduction in paid-up capital was non-cash, it should be presented as a non-cash financing transaction rather than as a cash financing activity.

Note 17 – Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern.

The Company has experienced periods of operating losses and has limited cash resources as of September 30, 2026. These conditions may raise substantial doubt about the Company's ability to continue operations depending upon its future financing and operating activities.

Management's plans include seeking additional financing, developing existing business opportunities, reducing operating expenses and pursuing additional sources of revenue.

The ability of the Company to continue as a going concern is dependent upon its ability to obtain adequate financing and generate sufficient future cash flows.

Note 18 – Commitments and Contingencies

The Company may be subject to claims, litigation, contractual obligations, regulatory matters and other contingencies arising in the ordinary course of business.

As of September 30, 2026, management was not aware of any material commitments or contingencies requiring recognition in these financial statements other than those disclosed in the Company's public filings.

Note 19 – Subsequent Events

Management has evaluated events occurring after September 30, 2026 through the date these financial statements are authorized for issuance.

Any material subsequent events identified by management will be disclosed in the Company's applicable public filings.

Note 20 – Unaudited Financial Statements

These financial statements have been prepared by management and have not been audited or reviewed by an independent registered public accounting firm.

Accordingly, no opinion or assurance is expressed regarding the accompanying financial statements.